

STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 DELAWARE AVENUE
WILMINGTON, DELAWARE 19899

TAX NEWSGRAM 71-12

December 15, 1971

MOTOR FUEL TAX

QUESTION: What procedure will the Division of Revenue use to refund invalid floor stock inventory tax collected on motor fuel (gasoline) tax when the rate was changed on August 1, 1971 from 7 cents to 8 cents a gallon?

The Attorney General issued an opinion that the floor stock inventory tax collected on gasoline was illegal as his office interprets that law. Many dealers had already filed reports and paid the tax. Others did not file reports or pay the tax but contacted the Attorney General for an opinion as to the legality.

Office Operations Section have maintained a file of the dealers who reported and paid the tax. They have prepared a listing of dealers to whom refunds will be made about December 23, 1971 automatically without any further action by the taxpayer.

Dealers who have filed reports and paid the tax and who do not receive their refunds by January 3, 1972 should be advised to wait until that date before filing Claim for Revision. Those dealers should be sure to record the DLN number stamped on their cancelled check on the Claim for Revision. This will be required to quickly trace and process their claim so that refund can be issued.

Dealers who have not filed reports and paid inventory tax are not subject to any requirements.



J. H. Kennedy
Director of Revenue

jvm

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